

**ADDITIONAL INFORMATION TO BE FILED**

**Active Participant Reduction**

- Statement explaining the cause of the reduction (e.g., facility shutdown or sale)
- Number of active participants at the date the event occurs, at the beginning of the current plan year, and at the beginning of the prior plan year

**Failure to Make Required Contributions**

- Due date and amount of both the missed contribution and the next payment due
- Most recent actuarial valuation report
- Description of the plan's controlled group structure, including the name of each controlled group member
- Name of each plan maintained by any member of the plan's controlled group, its contributing sponsor(s) and EIN/PN

**Inability to Pay Benefits When Due**

- Date of any missed benefit payment and amount of benefits due
- Next date on which the plan is expected to be unable to pay benefits, the amount of the projected shortfall, and the number of plan participants expected to be affected
- Amount of the plan's liquid assets at the end of the quarter, and the amount of its disbursements for the quarter
- Most recent actuarial valuation report
- Name, address and phone number of plan trustee (and of any custodian)

**Distribution to a Substantial Owner**

- Name, address and phone number of person receiving the distribution(s)
- Amount, form and date of each distribution
- Most recent actuarial valuation report

**Transfer of Benefit Liabilities**

- Name, contributing sponsor and EIN/PN of transferee plan(s)
- Explanation of the actuarial assumptions used in determining the value of benefit liabilities (and, if appropriate, plan assets) transferred
- Estimate of the assets, liabilities, and number of participants whose benefits are transferred

Note: To the extent this information is filed with the IRS Form 5310A, PBGC will accept a copy of that filing.

**Change in Contributing Sponsor or Controlled Group**

- Description of the plan's old and new controlled group structures, including the name of each controlled group member
- Name of each plan maintained by any member of the plan's old and new controlled groups, its contributing sponsor(s) and EIN/PN

**Liquidation**

- Description of the plan's controlled group structure before and after the liquidation, including the name of each controlled group member
- Name of each plan maintained by any member of the plan's controlled group, its contributing sponsor(s) and EIN/PN

**Extraordinary Dividend or Stock Redemption**

- Name and EIN of person making the distribution
- Date and amount of cash distribution(s) during fiscal year
- Description, fair market value, and date or dates of any non-cash distributions
- Statement whether the recipient was a member of the plan's controlled group

**Application for Minimum Funding Waiver**

- Copy of waiver application, with all attachments

**Loan Default**

- Copy of the relevant loan documents (e.g., promissory note, security agreement)
- Due date and amount of any missed payment
- Copy of any written notice of default or any notice of acceleration from lender

**Bankruptcy or Similar Settlement**

- Copy of bankruptcy petition or similar document
- Docket sheet or other list of documents filed
- Last date for filing claims, if known
- Name, address and phone number of any trustee, receiver or similar person
- Most recent actuarial valuation report for each plan in the controlled group
- Description of the plan's controlled group structure, including the name of each controlled group member
- Name of each plan maintained by any member of the plan's controlled group, its contributing sponsor(s) and EIN/PN